

STREET WORKS, INC.
(A TENNESSEE CORPORATION - NOT-FOR-PROFIT)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

(Together with Independent Auditor's Report)

STREET WORKS, INC.

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CERTIFIED PUBLIC ACCOUNTANT
311 BLUE BIRD DRIVE
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(615) 859-1300
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Street Works, Inc.
Nashville, Tennessee

Report on the Financial Statements

I have audited the accompanying financial statements of Street Works, Inc. (a Tennessee corporation – Not-for-Profit) which comprise the statement of financial position as of December 31, 2014, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Street Works, Inc. as of December 31, 2014, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated September 28, 2015, on my consideration of Street Works, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in compliance with *Government Auditing Standards* in considering Street Works, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to be 'D. R. Smith', is written over a horizontal line.

Goodlettsville, Tennessee

September 28, 2015

STREET WORKS, INC.
(A TENNESSEE CORPORATION - NOT-FOR-PROFIT)
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2014

ASSETS

Current Assets:

Cash in the bank	\$	18,978	
Grant funds receivable		<u>97,487</u>	
Total current assets			\$ 116,465

Property and Equipment:

Vehicles	\$	204,846	
Office equipment		<u>76,889</u>	
	\$	281,735	

Less: Accumulated depreciation		<u>(157,694)</u>	
Total property and equipment			<u>124,041</u>

Total assets			\$ <u><u>240,506</u></u>
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LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts payable	\$	<u>36,953</u>	
Total current liabilities			\$ 36,953

Net Assets:

Unrestricted net assets	\$	<u>203,553</u>	
Total net assets			<u>203,553</u>

Total liabilities and net assets			\$ <u><u>240,506</u></u>
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The accompanying notes to financial statements are an integral part of this statement.

STREET WORKS, INC.
(A TENNESSEE CORPORATION - NOT-FOR-PROFIT)
STATEMENT OF SUPPORT, REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2014

Support and Revenues:

Grant funds earned	\$ 1,420,007	
Donated use of facilities	33,600	
Special event, net of related expenses of \$3,392	13,869	
Contributions and other	<u>85,554</u>	
 Total Support and Revenues		 \$ 1,553,030

Expenses:

Program services	\$ 1,465,686	
Management and general	21,030	
Fundraising	<u>8,632</u>	
 Total Expenses		 <u>1,495,348</u>
 Excess (Deficit) of support and revenues over expenses		 \$ 57,682
 Unrestricted net assets, December 31, 2013		 <u>145,871</u>
 Unrestricted net assets, December 31, 2014		 <u><u>\$ 203,553</u></u>

The accompanying notes to financial statements are an integral part of this statement.

STREET WORKS, INC.
(A TENNESSEE CORPORATION - NOT-FOR-PROFIT)
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUND RAISING</u>	<u>TOTAL</u>
Advertising	\$ 2,017	\$ -	\$ -	\$ 2,017
Client assistance	61,953	-	-	61,953
Client outreach	261,310	-	-	261,310
Conferences	7,067	-	-	7,067
Depreciation	39,923	-	-	39,923
Dues	-	710	-	710
Equipment expense	10,925	-	-	10,925
Insurance	123,863	723	723	125,309
Interest	-	2,263	-	2,263
Occupancy	53,572	930	-	54,502
Office expense	17,294	-	-	17,294
Payroll taxes	55,223	549	549	56,321
Postage	651	-	-	651
Professional fees	64,274	4,500	-	68,774
Retirement plan contribution	1,509	189	189	1,887
Salaries and wages	678,818	7,171	7,171	693,160
Supplies	6,956	2,294	-	9,250
Telephone	32,319	1,701	-	34,020
Travel	48,012	-	-	48,012
Total expenses	\$ <u>1,465,686</u>	\$ <u>21,030</u>	\$ <u>8,632</u>	\$ <u>1,495,348</u>

The accompanying notes to financial statements are an integral part of this statement.

STREET WORKS, INC.
(A TENNESSEE CORPORATION - NOT-FOR-PROFIT)
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2014

Cash flows from operating activities:

Change in net assets	\$ 57,682
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Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities

Depreciation and amortization	39,923
Increase in grant funds receivable	(4,443)
Decrease in accounts payable	(57,860)
Decrease in payroll taxes payable	(6,784)
Net cash provided (used) by operating activities:	\$ 28,518

Cash flows from investing activities:

Purchase of equipment	\$ (3,253)
Net cash provided (used) by investing activities:	\$ (3,253)

Cash flows from financing activities:

Repayment on credit line, net	\$ (9,077)
Net cash provided (used) by financing activities:	\$ (9,077)

Net increase in cash	\$ 16,188
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Cash, beginning of year	2,790
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Cash, end of year	\$ 18,978
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Supplemental information:

Net cash paid for interest	\$ 2,263
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The accompanying notes to financial statements are an integral part of this statement.

STREET WORKS, INC.
(A TENNESSEE CORPORATION - NOT-FOR-PROFIT)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Organizational Status

Street Works, Inc., (the organization) was incorporated in the State of Tennessee in April, 2000 as a not-for-profit corporation. The organization's mission is to address health disparities and substance use to hard to reach populations in communities of color, specially those infected or affected by HIV/AIDS through education, prevention, care and advocacy.

Financial Statement Presentations

The financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statement of Not-for-Profit Organizations." Under SFAS No. 117 Street Works, Inc. is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, which represents the expendable resources that are available for operations at management's discretion; temporarily restricted net assets, which represents resources restricted by donors as to purpose or by the passage of time; and permanently restricted net assets, which represents resources whose use by the organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the organization, Street Works, Inc. presently has no temporarily or permanently restricted net assets.

Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded as earned and expenses are recorded at the time liabilities are incurred.

Revenue Recognition

Street Works, Inc. recognizes contributions as revenue when the contributions are received. Grant funds are recognized as revenues when such funds are expended for their intended purpose.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, Street Works, Inc. considers all investments with an original maturity of three months or less when purchased to be cash equivalents.

Property and Equipment

Property and equipment are recorded at cost. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets of five years. Donated fixed assets are valued at the fair market value of the assets at the date of donation.

Statement of Functional Expenses

The cost of providing various program and supporting services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Use of Estimates

Preparation of Street Works, Inc. financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

Tax Status

Street Works, Inc. is a Tennessee not-for-profit corporation which is not classified as a private foundation by the Internal Revenue Service and is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, Street Works, Inc. qualifies for the charitable contribution deduction. The organization's tax returns for 2012, 2013 and 2014 are subject to routine audit by the Internal Revenue Service.

(2) SIGNIFICANT FUNDING SOURCES:

The organization's programs are supported almost entirely by grants from various governmental entities. A major reduction of funding from any of these sources, should this occur and not be replaced by other sources, may have a significant effect on future operations.

(3) DONATED GOODS AND SERVICES:

The organization occupies office space in two facilities provided at a substantially reduced charge by the Metropolitan Development and Housing Authority (MDHA) under an annually renewable lease. MDHA also provides all applicable utilities, except telephone, for the office space.

The value of the donated space has been calculated by management based upon the approximate fair rental values of similar office space in the area (\$1,600 and \$1,300 per month). These leases expires on September 30, 2015.

(4) LINE OF CREDIT:

The organization maintains a \$5,000 and a \$30,000 unsecured line of credit with SunTrust Bank, Nashville, Tennessee. The interest rates on these credit lines were 6.25% and 8.25%, respectively at December 31, 2014. Maximum borrowing for the year under these credit lines amounted to \$9,097, none of which was outstanding at December 31, 2014.

(5) RETIREMENT PLAN:

The organization adopted a Simple IRA plan for all employees during the year. The organization will match 60% of all employee contributions up to a maximum of 5% of compensation. Total expense to the organization for the year was \$1,887.

(6) SUBSEQUENT EVENTS:

The organization has evaluated subsequent events through September 28, 2015, the date which the financial statements were available to be issued. No events have occurred which would have a material effect on the financial statements of the organization as of that date.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Street Works, Inc.
Nashville, Tennessee

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Street Works, Inc. (a Tennessee corporation – Not-for-Profit) which comprise the statement of financial position as of December 31, 2014, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended and the related notes to the financial statements and have issued my report thereon dated September 28, 2015.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Operation Street Works, Inc.'s internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Street Works, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of the Company's internal control.

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. I did not identify any deficiencies in internal control that I consider to be material weaknesses or significant deficiencies, as defined above.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Street Works, Inc's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to be "D. J. Smith", written over a horizontal line.

Goodlettsville, Tennessee

September 28, 2015

DAVID P. GUENTHER
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Street Works, Inc.
Nashville, Tennessee

Report on the Financial Statements

I have audited the accompanying financial statements of Street Works, Inc. (a Tennessee corporation – Not-for-Profit) which comprise the statements of financial position as of December 31, 2014, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Street Works, Inc. as of December 31, 2014, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

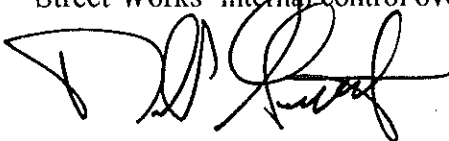
Other Matters

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated August 1, 2014, on my consideration of Street Works, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in compliance with *Government Auditing Standards* in considering Street Works' internal control over financial reporting and compliance.



Goodlettsville, Tennessee

September 28, 2015

STREET WORKS, INC.
(A TENNESSEE CORPORATION - NOT-FOR-PROFIT)
SCHEDULE OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

CFDA NUMBER	PROGRAM	BALANCE, DEC. 31, 2013	CASH RECEIPTS	TRANSFERS IN
	FEDERAL			
	TYPE A PROGRAMS			
93.243	Department of Health and Human Services	\$ -	\$ 994,247	\$ -
	Total 93.243	\$ -	\$ 994,247	\$ -
	Total Type A Program	\$ -	\$ 994,247	\$ -
	TYPE B PROGRAMS			
14.241	Department of Housing & Urban Development	\$ (7,282)	\$ 50,935	\$ -
	Total 14.241	\$ (7,282)	\$ 50,935	\$ -
93.914	Department of Health and Human Services	\$ (59,710)	\$ 317,533	\$ -
	Total 93.914	\$ (59,710)	\$ 317,533	\$ -
93.940	Department of Health and Human Services	\$ (26,052)	\$ 52,849	\$ -
	Total 93.940	\$ (26,052)	\$ 52,849	\$ -
	Total Type B Programs	\$ (93,044)	\$ 421,317	\$ -
	Total Federal Funds	\$ (93,044)	\$ 421,317	\$ -
	Total Grant Funds	\$ (93,044)	\$ 1,415,564	\$ -

The accompanying notes to financial statements are an integral part of this statement.

<u>OTHER ADDITIONS</u>	<u>EXPENDITURES</u>	<u>PAID TO GRANTOR</u>	<u>TRANSFERS OUT</u>	<u>OTHER DEDUCTIONS</u>	<u>BALANCE DEC. 31, 2014</u>
\$ -	\$ 994,247	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 994,247	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 994,247	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 52,778	\$ -	\$ -	\$ -	\$ (9,125)
\$ -	\$ 52,778	\$ -	\$ -	\$ -	\$ (9,125)
\$ -	\$ 326,209	\$ -	\$ -	\$ -	\$ (68,386)
\$ -	\$ 326,209	\$ -	\$ -	\$ -	\$ (68,386)
\$ -	\$ 46,773	\$ -	\$ -	\$ -	\$ (19,976)
\$ -	\$ 46,773	\$ -	\$ -	\$ -	\$ (19,976)
\$ -	\$ 425,760	\$ -	\$ -	\$ -	\$ (97,487)
\$ -	\$ 425,760	\$ -	\$ -	\$ -	\$ (97,487)
\$ -	\$ 1,420,007	\$ -	\$ -	\$ -	\$ (97,487)

STREET WORKS, INC.
(A TENNESSEE CORPORATION – NOT-FOR-PROFIT)
NOTES TO SCHEDULE OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

(1) ACCOUNTING POLICIES:

The books and records supporting the Schedule of Federal Awards are maintained on the accrual basis of accounting, whereby revenues are recorded as earned, and expenses are recorded as incurred.

STREET WORKS, INC.
(A TENNESSEE CORPORATION – NOT-FOR-PROFIT)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

1) Summary of the auditor's results:

- i) Type of independent auditor's report issued – unqualified.**
- ii) Reportable conditions in internal control – none noted in the course of the audit.**
- iii) Evidence of material noncompliance – none noted in the course of the audit.**
- iv) Reportable conditions in internal control over major programs – none.**
- v) Type of report issued on compliance for major programs – unqualified.**
- vi) Audit findings which are required to be reported under OMB Circular A-133, Sect. 510(a) – none.**

vii) Type A programs identified:

CFDA#	Grantor Agency
93.243	Department of Health and Human Services

Dollar threshold used to distinguish between Type A and Type B programs:
\$300,000.

- viii) The auditee qualifies as a low-risk auditee under OMB Circular A-133, Sect. 530.**
- 2) Findings relating to the financial statement, which are required to be reported under Generally Accepted Governmental Auditing Standards – none.**
- 3) Findings and questioned costs for Federal awards including audit findings as defined under OMB Circular A-133, Sect. 510 – none.**